

Exhibit A

Statement of Work



STATEMENT OF WORK

This Statement of Work ("SOW") dated March 12, 2025 is governed by and subject to the provisions of the agreement dated July 11, 2012, as reinstated and amended (the "Agreement"), the terms of which are incorporated herein, between Big Lots Stores, LLC (formerly Big Lots Stores, Inc.) and the PwC US firm named therein. The term "Client" or "you" in the Agreement shall include the entity(ies) signing this SOW. For purposes of this SOW, the terms "we", "us" or "PwC" in the Agreement and this SOW mean PwC US Tax LLP. Client's consolidated subsidiaries and affiliates are bound to the terms of the Agreement and this SOW to the extent Client procures services under this SOW on their behalf. Any terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement. If there is a conflict between the Agreement and the SOW, this SOW shall prevail.

I. PURPOSE AND SCOPE

This SOW sets forth the objectives, deliverables, timing, staffing and fees for this project/effort.

PwC is not required to perform services that are inconsistent with the scope of Services or terms and conditions set forth in this SOW. Either party may request changes to the scope of Services or terms and conditions set forth in this SOW, and to be effective, such change must be agreed in a writing and signed by the parties to this SOW.

II. PARTIES' RESPONSIBILITIES

2.1 Services to be provided by PwC:

(a) 2024 Tax Compliance Services

PwC will assist in the preparation and sign as preparer the U.S. federal and state tax returns for Client for the tax year beginning February 4, 2024 through February 1, 2025 (the "tax period"), as requested by Client for the entities listed in Exhibit I. Client and PwC may mutually agree in writing (including e-mail) to revise the listing of entities and tax returns included in Exhibit I and make a related adjustment to PwC's fees. The entities listed in Exhibit I are bound by this agreement.

Unless otherwise agreed with PwC, Client will be responsible for preparation and filing of all other required tax or information returns, including, for example, city and county income or gross receipts filings, payroll tax filings, sales and use tax filings, information reporting filings, etc. Client is required to maintain and retain adequate documentation to support the tax returns as filed, as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting items included in a tax return.

Client is responsible for understanding and agreeing with the amounts, computations, and statements made in all of the tax returns before they are filed with the taxing authorities. Most of the tax returns that PwC will prepare require the taxpayer to sign, under the penalties of perjury, affirming that the tax returns and the accompanying schedules and statements are true, correct, and complete to the best of his or her knowledge.



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It is our understanding that you will file the returns as prepared by PwC unless you inform us otherwise. For those returns that PwC agrees to be the Electronic Return Originator (see Electronic Filing below), PwC will file those returns electronically after you have reviewed and approved the returns for filing.

Client agrees to provide PwC all requested information, including Schedules K-1, with sufficient time for PwC to prepare and complete Client's filings and other Services hereunder.

PwC will complete the preparation of the tax returns so they can be timely filed by the applicable extended due date for such tax returns. PwC will provide Client with draft tax returns for Client's review. If Client does not provide PwC with information or assistance within the agreed timeframe, the completion date for PwC's Services may be adjusted, including after the applicable due date. If Client provides the information timely but unforeseen circumstances occur that impact PwC's ability to meet the final completion date, PwC will contact Client to discuss an acceptable revised completion date.

In addition, please advise PwC of any significant transactions or other anticipated changes that could impact PwC's Services. If Client does not specifically request PwC's advice with respect to such matters, PwC assumes no responsibility for the tax consequences related to those matters.

Certain circumstances may arise that require the performance of additional work ("Additional Services") outside the scope of PwC's base tax compliance services. In the event such circumstances arise, PwC and Client will mutually agree to the Additional Services to be performed and the associated fees for such Additional Services (a) pursuant to a separate agreement or Statement of Work or (b) pursuant to the Recurring Tax Services provisions below. Examples of Additional Services include:

- When certain taxpayers' specified foreign financial assets exceed a specific threshold during the year, federal law requires them to include in their income tax returns a report (on IRS Form 8938) of all specified foreign financial assets held by them during that year. Preparation of IRS Form 8938, including related data gathering and valuation services, constitute Additional Services.
- Additional Services may be required to the extent Client has participated in virtual currency transactions. Certain taxing authorities, including the Internal Revenue Service ("IRS"), treat virtual currencies, including cryptocurrencies and non-crypto virtual currencies, as property for tax purposes. Generally, U.S. taxpayers must report all sales, exchanges, and other dispositions of any virtual currency, regardless of whether the account is held in the U.S. or abroad. An exchange of a virtual currency includes the use of the virtual currency to pay for or purchase goods, services, or other property, including another virtual currency. Client must report virtual currency transactions on Client's return, regardless of whether or not Client received a payee statement for the transaction (e.g., Form W-2 or Form 1099). Client agrees to provide PwC the details for all of Client's virtual currency transactions that occurred during the tax year, as well as any reporting virtual currency transactions letters Client received from the IRS or other tax authorities.
- The potential implications of newly proposed or recently enacted tax rules are often complex, and interpretative guidance from taxing authorities may not be available.



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Analysis of such rules, including related reporting requirements, constitute Additional Services.

- If requested, PwC may agree to assist Client in mailing to tax authorities ("Authorities") paper returns and/or other submissions (collectively, "Returns") that PwC has prepared under this agreement ("Mailing Service"). Prior to such mailing, Client must review, approve and sign the Returns and confirm to PwC in writing Client's mailing instructions. If requested, PwC will include Client's tax payment checks with the applicable Returns. Client will specify the delivery service to be used, and if Client fails to specify, PwC may use any commercially available service. Client agrees that PwC is not responsible, and assumes no liability, for the actions or performance of the delivery service, including any failure of the delivery service to deliver timely Returns to the Authorities. Client agrees that it will be responsible for retaining each applicable proof of mailing. Notwithstanding any other provision of this agreement, Client acknowledges that PwC may use PwC Subcontractors in the performance of the Mailing Service. Many Authorities, including the IRS, do not allow for electronic signatures or inked signatures sent by facsimile (collectively "e-signature(s)"). If Client directs PwC to file a Return with Client's e-signature(s), Client acknowledges that the Authority may reject the filing, and that Client is solely responsible for any resulting consequences, including missed elections, penalties, interest and/or late filing fees assessed by the Authority.
- As part of PwC's Services, PwC will complete Schedule UTP for certain entities, if applicable, based on information Client provides to us. To facilitate Client's providing PwC with this information, PwC may provide Client with a checklist or information request. To the extent Client requires assistance in gathering or analyzing the information requested for Schedule UTP reporting purposes, such assistance will constitute Additional Services.
- The rules for cross-border transfers of assets and stock under Internal Revenue Code § 367 and associated regulations are complex. Certain transactions require gain recognition agreements ("GRAs") and disclosures to qualify for an exception from gain recognition. Review of transactions involving cross-border transfers, and preparation and review of GRAs and related disclosures, constitute Additional Services not included in the base tax compliance services.

(b) Subsequent Year's Tax Compliance Services

For tax compliance and related planning purposes, it is common to provide services for the subsequent tax year as mutually agreed. Such services relating to recurring and non-recurring tax work such as the preparation of year end estimates, extensions, estimated tax payments, allocation, extensions, compliance coordination and related tax consulting will be covered under the terms and conditions of this SOW with mutually agreed upon adjustment for fees.

2.2 Applicable AICPA Standards:

Tax Services will be performed under the AICPA Statements on Standards for Tax Services.

2.3 Additional provisions applicable to the Services:



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In the event the Agreement is terminated, this SOW shall remain in full force and effect in accordance with its terms, including the terms and conditions of the Agreement, which are incorporated herein by reference.

To the extent that PwC processes Personal Information (as that term is defined in the Data Protection Addendum) in connection with its performance of Services, the provisions of the Data Protection Addendum shall apply.

Prospective Financial Information

PwC may advise or assist Client in connection with its consideration, preparation or accumulation of prospective financial statements or other forward-looking information, including forecasts or projections (collectively, "PFI"), based on Client's instructions, using information, procedures and methods approved by Client. Client is responsible for the information used to prepare PFI, any decisions, assumptions or projections relating to PFI or any outputs therefrom and their adequacy for Client's purposes. Client shall ensure that any prospective financial statements or other information or materials prepared by PwC are reviewed and approved by the member of Client's management team responsible for the information, its accuracy, completeness, reasonableness and use. PwC may prepare ranges of quantitative estimates using PwC-identified illustrative assumptions of individual future costs or benefits for the purpose of illustrating PwC's advice; the estimates may be based on historical data, benchmarks, experience, the engagement team's knowledge of leading practices. PwC also may perform sensitivity, vulnerability or "what if" simulations or analyses on PFI and any underlying assumptions, or make recommendations on assumptions not included in the PFI. PwC's observations and any quantified alternatives, sensitivities or vulnerabilities do not represent PwC's assurance, concurrence, conclusion or opinion on any PFI, nor PwC's advocacy, endorsement or promotion of any results therefrom and are not intended to be used by Client as its own PFI; they are only an illustration of PwC's advice to Client regarding Client's evaluation or determination of PFI. It is Client's responsibility to make its own decisions regarding PFI. As events and circumstances frequently do not occur as expected, there may be material differences between PFI and actual results; PwC disclaims any responsibility and liability for PFI, or based on any differences between PFI and any actual results achieved.

FinCEN Form 114 (Report of Foreign Bank and Financial Accounts)

Federal law requires that certain individuals and entities report financial interests in, and signatory authority or certain other authority over, foreign financial accounts with more than \$10,000 in aggregate value in a calendar year on FinCEN Form 114, Report of Foreign Bank and Financial Accounts. This form is not filed with a tax return. Instead this form must be filed electronically with the U.S. Department of the Treasury through the Financial Crimes Enforcement Network's ("FinCEN's") BSA E-filing System by April 15 of the year following the calendar year in which aggregate amounts held in the foreign financial accounts meet the threshold. The definition of financial accounts is broadly defined and includes certain interests held indirectly. Failure to comply with these laws could result in significant civil and criminal penalties. Unless specifically listed on the Listing of Tax Returns to be Prepared, PwC will not prepare, file, or provide assistance with respect to FinCEN Form 114.

Electronic Filing



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Except where a taxing authority does not provide for electronic filing of tax filings or Client chooses to opt out of electronic filing (if permitted by the tax authority), PwC will serve as the Electronic Return Originator ("ERO") for the tax filings PwC prepares under this agreement. Client's designation of PwC as the ERO allows taxing authorities to disclose to PwC: (1) any acknowledgement that Client's tax filings(s) have been accepted by the taxing authority, (2) the reason(s) for any delay in processing a tax filing or refund, and (3) information regarding any refund offset. PwC will file electronically those tax filings for which PwC is the ERO after Client has reviewed and approved the tax filings for filing.

PwC will provide Client a paper tax filing that Client will be responsible for filing with the taxing authority if: (1) a particular tax filing is ineligible for electronic filing, (2) a particular tax filing is unable to be processed electronically after reasonable efforts are made to electronically file pursuant to the procedures established by the taxing authority, or (3) Client has provided written notice to PwC that Client has chosen to opt out of electronic filing (if permitted) for the particular tax filing. It is PwC's understanding that Client will file the tax filings as prepared by PwC unless Client informs PwC otherwise.

Use of PwC Technology

Certain internet-based PwC Technology (as defined below) may be made available to you during our engagement as a convenience to support PwC's provision of Services to you. PwC Technology that may be provided to you include PwC's proprietary collaboration tools, software, databases, portals and platforms, all related documentation, as well as any modifications, derivatives or enhancements to them (collectively "PwC Technology"). Should you elect to use such PwC Technology, you understand that access to the PwC Technology is provided "as is" without any express or implied warranties. Upon PwC's request, Client must inform Client's PwC team of the names of the Client personnel whom the Client authorizes to access and use the PwC Technology on Client's behalf (the "Client Users"). Client will give access to the PwC Technology to only its employees and those third party consultants and contractors of Client who need access in order to provide services to Client and such employees and third parties are deemed "Client Users" for purposes of this SOW. If a Client User no longer needs access or if a Client User's access rights related to your information needs changes, you will notify PwC of same within a commercially reasonable period of time and PwC will make such access changes. You shall remain responsible for all use and access of the PwC Technology by Client Users. Any access credentials issued by PwC are unique to each Client User and must not be shared, even between Client Users.

The information available to you on or through the PwC Technology during an engagement shall be information relating to the performance and delivery of the relevant Services and Deliverables, and if applicable, information relating to the twelve (12) month period preceding such relevant Services and Deliverables. PwC Technology is not designed or intended to form part of your permanent records, and you are responsible for making and separately maintaining copies of any records stored on the PwC Technology that may be needed by you.

PwC Technology and all materials related to it (including the underlying technology, user interface, algorithm, process, functionality etc.), are confidential and proprietary to PwC. As between the parties, PwC is and shall remain the sole owner of all rights, title and interests therein and thereto (but excluding any information or other content you place in the PwC Technology). You (and any permitted Client Users) may only use the PwC Technology to access,



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share and view certain information in connection with your receipt of Services, and other than the foregoing permission, no express or implied right or license is granted. Your access to the PwC Technology shall end at the conclusion of the applicable Services. You shall not (and shall not allow any Client User to) misappropriate or infringe any of PwC's rights in PwC Technology, or otherwise do anything that you are not expressly permitted to do under this SOW, or which would interfere with PwC's rights to such PwC Technology. PwC reserves the right, at its discretion, to change or discontinue the offerings, content, information, functionality and availability of the PwC Technology consistent with the Security Controls (defined in the Data Protection Exhibit).

2.4 Deliverables:

Deliverables will be outlined in Exhibit I as requested by the Client. Client and PwC may mutually agree in writing (including email) to revise the listing of deliverables included in Exhibit I and make a related adjustment to our fees.

2.5 Our Responsibilities

We will perform the Services in accordance with the Statements on Standards for Tax Services established by the American Institute of Certified Public Accountants. Accordingly, we will not provide an audit or attest opinion or other form of assurance, and we will not verify or audit any information provided to us.

We will complete the preparation of the tax returns based on a mutually agreed upon schedule so they can be timely filed by the extended due date as agreed upon between PwC and Client.

2.6 Client's Responsibilities:

Client will provide reasonable assistance and accurate and complete information, including ensuring that any data, assumptions, and forward-looking information used by PwC is appropriate. Such assistance and information will be provided within the agreed timeframe to provide PwC with sufficient time for PwC to perform the Services. PwC will perform the Services on the basis of such information, provided by Client and will have no responsibility or liability for such information, or for any technology selected or supplied by Client. PwC's performance depends on Client performing Client's obligations under this agreement.

If PwC does not receive Client's information timely, PwC may use mutually agreed estimates or assumptions to perform the Services, and/or increase the fees for Services to take into account the additional effort required by processing late information. PwC assumes no responsibility for the consequences that may result from any failure to timely provide PwC all relevant information, which may include late or amended filings, penalties, interest and/or other adverse tax consequences.

Client is responsible for all of its decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing Client's needs, and retaining any records Client requires and not relying on PwC for such retention. Client is responsible for reviewing and approving the Services and deliverables and the results achieved.

Client is responsible for all of its management functions and internal controls and will designate a competent member of Client's management to oversee the Services.



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To facilitate PwC's work, Client will need to provide the following assistance:

- Any pertinent supporting documentation in relation to Client's 2024 income and deductions.
- Client is responsible for mailing the tax returns to the appropriate tax authorities.

2.7 Timing:

The timing of the Services is as follows:

Project Effective Date:	The earlier of the date PwC began services, or the signing of this SOW
Estimated Project Completion Date:	December 31, 2025

III. RESOURCES ASSIGNED

The PwC personnel assigned to provide Services and deliverables under this SOW are as follows:

- Craig Keller, Federal Tax Partner
- Nicole Berkow, Federal Tax Senior Manager
- Lesa Shoemaker, State and Local Tax Partner
- Brian Trueman, State and Local Tax Director

PwC will make reasonable efforts to maintain continuity of its team members. PwC will assign other team members as needed.

IV. FEES, EXPENSES AND PAYMENT

4.1 Professional Fees and Expenses:

(a) 2024 Tax Compliance Services

PwC's fee for the Services will be \$220,000. All PwC Subcontractor (as defined) fees shall be considered fees and not expenses and are included in the agreed fee.

(b) Subsequent Year's Tax Compliance Services

PwC's fee is based primarily on the time required by PwC's professionals to complete the engagement, along with several other factors. Amounts billed for Services performed by PwC or the PwC Subcontractors (as defined) shall be considered fees and not expenses and will be billed at rates determined by PwC based upon such factors as complexity, urgency, inherent risks, intellectual property, data integrity, the experience and skill required of the personnel needed to



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perform and review the Services, and other factors. Rates may be revised from time to time, and the adjusted rates will be reflected in PwC's billings.

In addition to the fees set forth above, PwC will bill Client for reasonable out-of-pocket expenses (including when PwC uses a third-party booking agent, such agent's nominal per-ticket charge) and any applicable sales, use, excise, or value added tax.

PwC's fee depends on the assumption that PwC will receive the information and assistance as detailed in this agreement. If PwC believes an additional fee is required as the result of Client's failure to meet these obligations or for any other reason, PwC will inform Client promptly.

In the event of a termination, the total fees due from Client to PwC shall be based on the time spent by PwC professionals on the Services through the date of termination, billed at PwC's hourly rates, except as otherwise provided herein.

4.2 Payment Terms:

Payment of the 2024 Tax Compliance Services fixed fee is due upon acceptance of this SOW, and PwC will submit our invoice through the interim compensation procedures of the Bankruptcy Court.

* * * * *

Each of the parties has caused this SOW to be executed on its behalf by its duly authorized representative as of the date first above written.

PwC US Tax LLP

By:

DocuSigned by:
Craig Keller
2A8A678B318D426...

Craig Keller, Partner

+1 330-705-0237

Date: 3/14/2025

Attachments:

Data Protection Addendum

Exhibit I - Listing of Returns to be Prepared



Big Lots Stores, LLC
March 12, 2025

Big Lots Stores, LLC (formerly Big Lots Stores, Inc.), on behalf of itself and its

Affiliates

By:

DocuSigned by:
Jonathan Ramsden
FF2E51629539412...

Name:

Jonathan Ramsden

Date:

3/14/2025



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Data Protection Addendum

This Data Protection Addendum (this "DPA"), effective as of February 24, 2025, is made a part of the agreement or the Statement of Work ("SOW"), as applicable, to which it is attached or in which it is expressly incorporated by reference, by and between such US member firm of the PricewaterhouseCoopers network that is party to the agreement or SOW ("PwC") and the counterparty(ies) defined as "Client," "Company," or similar in, and that are receiving Services under and bound by the terms of, such agreement or SOW ("Client") (the agreement together with the applicable SOW (if any), the "Agreement"). As used in this DPA, capitalized terms have the meanings set forth herein or in the Agreement, provided that, if the Agreement does not define "Services", "Services" means the professional services to be performed by PwC as set forth in and pursuant to the Agreement; "including" or "include(s)" means "including but not limited to"; and "or" is not exclusive.

1. Personal Information. "Personal Information" means information provided by or on behalf of Client to PwC in connection with PwC's performance of the Services that relates to an identified or identifiable household or living individual and is defined as "personal data", "personal information", or similar term(s) by applicable data protection laws, rules, and regulations ("Data Protection Laws").

2. Description of Processing. The categories of data subjects and types of Personal Information to be provided to PwC in connection with its performance of the Services are set forth in the attached Schedule A (Description of Processing), provided that, in the event the parties execute a SOW pursuant to the agreement, such SOW may describe the Personal Information to be provided thereunder. Client shall not provide PwC with Personal Information except as agreed by the parties and set forth in Schedule A or the applicable SOW. Without limiting the foregoing, the parties acknowledge and agree that: (i) PwC is not subject to and does not maintain compliance with the Payment Card Industry Data Security Standard, and Client will not provide PwC with access to any payment card information except to the extent such access is expressly agreed upon in the Agreement and occurs solely at a Client facility using Client computing devices; and (ii) Client will not provide PwC with access to Protected Health Information (as defined in the Health Insurance Portability and Accountability Act of 1996) unless and until a Business Associate Agreement, in a form acceptable to both parties, has been mutually executed.

3. Processing Obligations. Both parties will process Personal Information in compliance with the Agreement and Data Protection Laws, and PwC will process Personal Information in accordance with Client's documented instructions as established in or provided in accordance with the Agreement. In addition, PwC will comply with the following jurisdiction-specific terms, as applicable:

- a. To the extent PwC processes Personal Information that is subject to certain Data Protection Laws of jurisdictions outside the United States, including European Data Protection Laws, the International Data Processing Terms set forth at <https://www.pwc.com/us/en/about-us/international-data-processing-terms.html> are incorporated herein. PwC shall process such Personal Information in compliance with the relevant provision(s) thereof.



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- b. To the extent PwC processes Personal Information that is subject to certain United States Data Protection Laws, the United States Data Processing Terms set forth at <https://www.pwc.com/us/en/about-us/us-data-processing-terms.html> are incorporated herein. PwC shall process such Personal Information in compliance with the relevant provision(s) thereof.

4. Access Restriction. Except as otherwise permitted under the Agreement, PwC shall limit access to Personal Information to persons who require it to perform the Services or to comply with applicable law, regulation, or professional standards. PwC shall require that such persons have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality.

- a. "Sub-Processor" means a PwC Subcontractor engaged to process Personal Information on Client's behalf in connection with such PwC Subcontractor's performance of Services. Client hereby grants PwC general written authorization to engage the Sub-Processors set forth in Schedule A. PwC shall inform Client of: (i) any addition or replacement of Other PwC Firms by updating the hyperlink set forth in Schedule A; and (ii) any intended changes to the list of Sub-Processors (other than Other PwC Firms) set forth in Schedule A in writing at least 10 days in advance. If Client objects to such changes, PwC will work with Client in good faith to find a mutually agreeable resolution.
- b. Without limiting the foregoing, PwC may provide Personal Information to the PwC Subcontractors in accordance with the Agreement, including for internal, administrative, or regulatory compliance purposes. For additional information about how PwC processes personal data, including information about PwC Subcontractors who provide back-office and administrative support to PwC, please visit <https://www.pwc.com/us/en/site/privacy.html>.
- c. PwC shall require all PwC Subcontractors, including Sub-Processors, who are provided access to Personal Information to protect it according to terms substantially similar to the terms of this DPA. PwC will be solely responsible for the protection of any Personal Information provided by PwC to the PwC Subcontractors, including Sub-Processors, and for compliance with this DPA.

5. Information Security; Incident Notification. PwC will maintain the technical and organizational measures ("TOMs") described at <https://www.pwc.com/us/en/site/assets/pwc-isp-security-statement.pdf>. Client acknowledges that PwC may change such TOMs through the adoption of new or enhanced security technologies, provided that such changes do not diminish the level of security of Personal Information in PwC's environment. PwC will notify Client without undue delay upon learning of the unlawful or unauthorized destruction, loss, alteration, disclosure of, or access to such Personal Information in breach of this DPA (a "Security Incident") and take reasonable steps to mitigate the effects of, and minimize damage resulting from, such Security Incident. On Client's reasonable request and subject to applicable law and PwC's confidentiality obligations, PwC will meet with Client to discuss, as applicable, procedures followed during the investigation of any Security Incident, chain of custody information, forensic analysis of event logs used to determine the root cause, any restoration of data that



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may be required, and remedial/corrective actions to be taken to prevent the Security Incident from occurring again.

6. Cooperation. On Client's reasonable written request, PwC will provide information reasonably required to assist with Client's compliance obligations under Data Protection Laws with respect to Personal Information processed by PwC.

- a. PwC will, to the extent legally permissible, notify Client if PwC confirms it has received a request from a data subject of Personal Information seeking to exercise their rights under Data Protection Laws, and will, on Client's request, provide reasonable assistance in connection with Client's response to such request.
- b. PwC will make available to Client information necessary to demonstrate PwC's compliance with its obligations set forth in this DPA and allow for and contribute to audits conducted by Client or another auditor mandated by Client that is not a PwC competitor. Such provision of information and audits shall be conducted solely as follows: on Client's written request, not more than once annually (or more often if required to comply with Data Protection Laws) during the term of the Agreement, PwC will: (i) accurately complete a written security and privacy assessment questionnaire related to the Services (provided that doing so does not violate applicable law or PwC's confidentiality obligations), meet with Client to discuss the results of the assessment and answer questions regarding PwC's information security program, and reasonably treat any noted assessment deficiencies based on risk severity; or (ii) provide to Client a copy of PwC's then-current SOC3 audit report for its U.S. data center around AICPA trust principles of security and availability.
- c. As between the parties, Client is responsible for its own compliance with Data Protection Laws, including for providing required notices to, or obtaining required consents or authorizations from, data subjects or regulatory authorities, as applicable, in connection with Personal Information provided to PwC. PwC's assistance under this DPA will be limited to specific Client requests and carried out under Client's direction, subject to applicable law and professional standards.

7. Termination. This DPA shall survive for so long as PwC processes Personal Information pursuant to the Agreement. On Client's written request at termination of the Agreement or during the term of the Agreement, PwC will: (i) promptly and securely destroy and confirm such destruction of Personal Information in its possession; or (ii) at Client's request and cost, return such Personal Information, delete existing copies thereof, and confirm such destruction. Notwithstanding the foregoing, PwC may retain copies of Personal Information consistent with its document retention policies or as required by applicable law, regulation, or professional standards.



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Schedule A

Description of Processing

1. Categories of data subjects whose Personal Information is provided to PwC in connection with its performance of Services under the Agreement:
2. Categories of Personal Information provided to PwC in connection with its performance of Services under the Agreement:
3. Sensitive data transferred (if applicable): None, except to the extent expressly agreed by the parties in this Schedule A or the applicable SOW (if any). For this purpose, "sensitive data" means Personal Information revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic data or biometric data for the purpose of uniquely identifying a natural person, data concerning health or a person's sex life or sexual orientation, or data relating to criminal convictions or offenses.
4. Frequency of the transfer (e.g., whether the Personal Information is transferred on a one-off or continuous basis): As needed to facilitate performance of the Services in accordance with the Agreement.
5. Nature and purpose(s) of the processing: PwC may process Personal Information for the purposes permitted under the Agreement or permitted by applicable law, including as necessary to perform the Services or comply with applicable law, regulation, or professional standards.
6. Duration of the processing: Personal Information shall be processed and retained until it is returned or destroyed in accordance with and subject to the terms of this DPA.
7. PwC may engage the following Sub-Processors in accordance with the terms of this DPA and the Agreement:
 - a. PwC's subsidiaries and affiliates and the Other PwC Firms, including those listed at <https://www.pwc.com/gx/en/about/office-locations.html>.
 - b. Third-party personnel who are natural persons engaged by PwC to assist the PwC engagement team (in which case PwC is still responsible for overseeing the Services performed by such third-party personnel).
 - c. Additional PwC Subcontractors engaged to perform Services as permitted under the Agreement.



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Exhibit I – Big Lots Stores, LLC

Particular Services to be Provided

Listing of Returns to be Prepared – Federal and State

Entity Name	Jurisdiction	Return Form	Paper or E-Filing	Filing Method	Return Type
Big Lots, Inc. and Subsidiaries	Federal	Form 1120	E-file	Consolidated	Income
Big Lots, Inc. ("BLI") and Subsidiaries	Alabama	Form 20C-C	E-file	Nexus Consol.	Income
Big Lots Stores, LLC	Alabama	Form CPT	E-file	Separate	Franchise
Big Lots, Inc. ("BLI") and Subsidiaries	Arizona	Form 120	E-file	Unitary	Income
Big Lots, Inc. ("BLI") and Subsidiaries	Arkansas	Form AR1100CT	E-file	Nexus Consol.	Income
Big Lots, Inc. ("BLI") and Subsidiaries	California	Form 100	E-file	Unitary	Income
Big Lots F&S, LLC	California	Form 568	E-file	Separate	LLC
Big Lots Stores - PNS, LLC	California	Form 568	E-file	Separate	LLC
Big Lots eCommerce, LLC	California	Form 568	E-file	Separate	LLC



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Great Basin, LLC	California	Form 568	E-file	Separate	LLC
Big Lots Management, LLC	California	Form 568	E-file	Separate	LLC
AVDC, LLC	California	Form 568	E-file	Separate	LLC
Big Lots Stores, LLC and Subsidiaries	Colorado	Form 112	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	Connecticut	Form CT-1120	Paper File	Unitary	Income
Big Lots Stores, LLC	Delaware	Form 1100	E-file	Separate	Income
Big Lots, Inc.	Delaware	Form 1100	E-file	Separate	Income
Big Lots, Inc. ("BLI") and Subsidiaries	Georgia	Form 600	E-file	Nexus Consol	Income/Net Worth
Big Lots, Inc. ("BLI") and Subsidiaries	Idaho	Form 41	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	Illinois	Form IL-1120	E-file	Unitary	Income
Big Lots, Inc. ("BLI") and Subsidiaries	Indiana	Form IT-20	E-file	Nexus Consol.	Income
Big Lots Stores, LLC and Subsidiaries	Iowa	Form IA1120	E-file	Nexus Consol.	Income



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Big Lots Stores, LLC and Subsidiaries	Kansas	Form K-120	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	Kentucky	Form 720	Paper File	Consolidated	Income
Big Lots Stores, LLC	Louisiana	Form CIFT-620	E-file	Separate	Income
Big Lots, Inc.	Louisiana	Form CIFT-620	E-file	Separate	Income
Big Lots Stores, LLC and Subsidiaries	Maine	Form 1120ME	E-file	Unitary	Income
Big Lots, Inc.	Maryland	Form 500	E-file	Separate	Income
Big Lots Stores, LLC	Maryland	Form 500	E-file	Separate	Income
Big Lots Stores, LLC and Subsidiaries	Massachusetts	Form 355U	E-file	Unitary	Excise
Big Lots Stores, LLC and Subsidiaries	Michigan	Form 4891	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	Minnesota	Form M4	E-file	Unitary	Income
Big Lots, Inc. ("BLI") and Subsidiaries	Mississippi	Form 83	E-file	Nexus Consol.	Income/ Franchise
Big Lots, Inc. ("BLI") and Subsidiaries	Missouri	Form MO-1120	E-file	Nexus Consol.	Income



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Big Lots, Inc. ("BLI") and Subsidiaries	Montana	Form CIT	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	Nebraska	Form 1120N	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	New Hampshire	NH-1120	Paper File	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	New Jersey	CBT-100U	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	New Mexico	CIT-1	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	New York	Form CT-3-A/ CT-3-M	E-file	Unitary	Income
Big Lots Stores, LLC	North Carolina	Form CD-405	E-file	Separate	Income/ Franchise
Big Lots, Inc.	North Carolina	Form CD-405	E-file	Separate	Income/ Franchise
Big Lots Stores, LLC and Subsidiaries	North Dakota	Form 40	E-file	Unitary	Income
Big Lots, Inc. ("BLI") and Subsidiaries	Oklahoma	Form 512	E-file	Nexus Consol.	Income
Big Lots, Inc. ("BLI") and Subsidiaries	Oregon	Form OR-20	E-file	Unitary	Income



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Big Lots, Inc. ("BLI") and Subsidiaries	Oregon	CAT	E-file	Unitary	CAT
Big Lots, Inc.	Pennsylvania	Form RCT-101	E-file	Separate	Income
Big Lots Stores, LLC	Pennsylvania	Form RCT-101	E-file	Separate	Income
Big Lots Stores, LLC and Subsidiaries	Rhode Island	Form RI-1120C	E-file	Unitary	Income
Consolidated Property Holdings, Inc. ("CPHI") Combined	South Carolina	Form SC-1120	E-file	Nexus Consol.	Income/ Franchise
Big Lots, Inc.	Tennessee	Form FAE 170	E-file	Separate	Franchise/Excise
Big Lots Stores, LLC	Tennessee	Form FAE 170	E-file	Separate	Franchise/Excise
Big Lots, Inc. ("BLI") and Subsidiaries	Texas	Form 05-158	E-file	Unitary	Income/ Franchise
Big Lots, Inc. ("BLI") and Subsidiaries	Utah	Form TC-20	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	Vermont	Form CO-411	E-file	Unitary	Income
Big Lots, Inc. ("BLI") and Subsidiaries	Virginia	Form 500	E-file	Nexus Consol.	Income



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Big Lots Stores, LLC and Subsidiaries	West Virginia	Form CIT-120 Form 500	E-file	Unitary	Income
Big Lots Stores, LLC and Subsidiaries	Wisconsin	Form 6	E-file	Unitary	Income

Listing of Returns to be Prepared - Local

Entity Name	Jurisdiction	Paper or Electronic Filing	Filing Method	Return Type
Big Lots, Inc. & Subs.	Akron, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Alliance, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Ashland, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Athens, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Barberton – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Battle Creek, MI	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Beachwood – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Bellefontaine – RITA, OH	Paper File	Consolidated - Local	Income Tax



Big Lots Stores, LLC
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Big Lots Stores, LLC	Big Rapids, MI	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Blue Ash, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Boone County BOE, KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Boone County MHT, KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Boone County Ordinance #430-1A, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc.	Bowling Green, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Bowling Green, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Brunswick, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Cambridge, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Campbell County, KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Campbellsville (City of), KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Chardon – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Chillicothe, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Circleville – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc.	Coal Run Village, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Columbus, OH	Paper File	Consolidated - Local	Income Tax



Big Lots Stores, LLC
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Big Lots, Inc. & Subs.	Coshocton, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Covington, KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Danville/Boyle County, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Defiance, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Delaware, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Dublin, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Elizabethtown, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Elyria – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Fairfield , OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Findlay, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc.	Frankfort, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Fremont – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Gallipolis, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Garfield Heights – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Georgetown-City, KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Georgetown-Scott County Schools. KY	Paper File	Separate - Local	Income Tax



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Big Lots Stores, LLC	Glasgow, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Grove City – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Harrison – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Hartville, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Hazard, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Heath, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Henderson, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Highland Heights – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Holl-Spring. Twp JEDZ – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Hopkins County, KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Hopkinsville, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Huber Heights, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Jackson, MI	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Kansas City, MO	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Kettering, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Knox County, KY	Paper File	Separate - Local	Income Tax



Big Lots Stores, LLC
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Big Lots, Inc. & Subs.	Lancaster, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Lapeer, MI	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Laurel County, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Lebanon, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Lex-Fay BOE, KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Lex-Fay Net Profits Tax, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Lorain, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Louisville/Jefferson County, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc.	Louisville/Jefferson County, KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Madisonville, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Marietta, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Marysville, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Mayfield, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Mentor – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Miamisburg, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Middlesboro, KY	Paper File	Separate - Local	Income Tax



Big Lots Stores, LLC
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Big Lots, Inc. & Subs.	Middletown, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Milford – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Montgomery County (Mt Sterling), KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Morehead, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Mount Vernon, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Multnomah County/Portland, OR	Paper File	Combined - Local	Income Tax
Big Lots, Inc. & Subs.	Portland Metro Tax, OR	Paper File	Combined - Local	Income Tax
Big Lots, Inc. & Subs.	Portland Clean Energy Surcharge, OR	Paper File	Combined - Local	Income Tax
Big Lots Stores, LLC	Muskegon, MI	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	New Philadelphia, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Newark, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Niles – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	North Olmsted – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Norwalk – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Ontario, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Oregon, OH	Paper File	Consolidated - Local	Income Tax



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Big Lots Stores, LLC	Owensboro, KY	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Paducah (McCracken), KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Parma, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Parma Heights – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Perry County, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Pickerington, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Pike County, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Piqua, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Pontiac, MI	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Portsmouth, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Prestonsburg, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Reynoldsburg – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Richmond, KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Riverside – CCA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Rossford, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	Rowan County, KY	Paper File	Separate - Local	Income Tax



Big Lots Stores, LLC
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Big Lots Stores, LLC	Somerset (Pulaski), KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Springdale, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Springfield, OH	Paper File	Consolidated - Local	Income Tax
Big Lots Stores, LLC	St. Louis, MO	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	St. Marys, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Strongsville – RITA, OH	Paper File	Separate - Local	Income Tax
Big Lots Stores, LLC	Taylor County (Campbellsville), KY	Paper File	Separate - Local	Income Tax
Big Lots, Inc. & Subs.	Tiffin, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Toledo, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Trotwood, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Van Wert, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Wadsworth – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Westerville, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Willoughby – RITA, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Wilmington, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Wintersville – RITA, OH	Paper File	Consolidated - Local	Income Tax



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Big Lots, Inc. & Subs.	Wooster, OH	Paper File	Consolidated - Local	Income Tax
Big Lots, Inc. & Subs.	Zanesville, OH	Paper File	Consolidated - Local	Income Tax

Legend:

Name - Legal name of each entity (i.e., name of corporation, partnership, trust, private foundation, etc.) / individual

Tax Year End - Tax year end date

Jurisdiction - Name of federal, state, city, foreign, or other taxing jurisdiction

Return Form - The form that the return will be filed on (e.g., Form 1120, Form 1041, Form 990-PF, Form 5471). Include the form number of the foreign jurisdiction if applicable.

Paper or Electronic Filing - Indicate if PwC will be the ERO with respect to the particular form

Filing Method - Type of filing (i.e., separate, combined, consolidated, unitary) (if applicable). Details should be provided when the group filing the return differs from the federal return. If the filing period for the return differs from the federal return, a "Filing Period" column should be added. The team can select "N/A" if the Filing Method column is not applicable.

Return Type - Type or return and/or report (Income, franchise, net worth, annual report, business)